

find that they have not been paying the use tax and believe me it's the same as sales tax. You and I pay it when we purchase it here within the state, but when it's delivered from another state, that's when the problem arises and the State of Nebraska would make it easier for the Department of Revenue to collect the use tax if we have the information as to who is selling in the State of Nebraska. Thank you.

SPEAKER NICHOL: Senator Haberman, did you wish to speak again? Senator Haberman, did you wish to speak?

SENATOR HABERMAN: Yes, Mr. President, members of the Legislature, I would like to have some explanation some day as to how the Department of Revenue accidentally happened to drop their costs down from \$800,000 to such a small amount and then why don't we just leave it to use tax, leave the sales tax out of it because what you're doing when you do this is you're raising the taxes of every citizen who orders anything. He is going to have to pay more tax. So if you're after the big users let's it the use tax and leave sales tax out of it if that seems to be the problem. Senator Hefner said it may collect a million dollars. He didn't say shall. So I don't think we know where we're at. So if it advances, then I'll try an amendment on Select File to limit it just to use tax. This will still cause the people who can save, say a farmer for example, if he can save \$8 or \$9,000 by buying a combine and he lives close to the Kansas border, Colorado border, Wyoming border or wherever, he is going to have to pay that 3.5 percent on the \$40,000. So we are penalizing him when his local dealer can't maybe meet the price or have the merchandise in stock. If you have to go out of the state to buy something and you live close to the border in western Nebraska, it costs you more to drive to Lincoln and Omaha to buy this big piece of equipment or whatever it is than if you go across state lines. So I think it is a penalty we're imposing, I really do. So, as I say, possibly the use tax, but let's take the sales tax out so everybody won't be penalized.

SPEAKER NICHOL: Senator Vard Johnson, did you wish to close on the committee amendments?

SENATOR V. JOHNSON: Yes, I do, Mr. Speaker. The committee amendment takes the original Hefner bill which is a carbon copy of what was introduced in South Dakota and it refines it to fit the Nebraska practice and Nebraska sales and use